

OFFICIAL GAZETTE



GOVERNMENT OF GOA

EXTRAORDINARY

GOVERNMENT OF GOA

Department of Finance

Revenue & Expenditure Division

Notification

5/14/2001-Fin(R&C)

In exercise of the powers conferred by section 36 of the Goa Sales Tax Act, 1964 (Act 4 of 1964) and all other powers enabling it in this behalf, the Government of Goa hereby makes the following rules so as to further amend the Goa Sales Tax Rules, 1964, as follows, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Sales Tax (Amendment) Rules, 2002.

(2) They shall come into force at once.

2. *Amendment of rule 2.*— In rule 2 of the Goa Sales Tax Rules, 1964 (hereinafter called the "principal Rules"), after clause (b), the following clause shall be inserted, namely:—

"(bb) 'Appellate Authority' means the Additional Commissioner or the Assistant Commissioner, as the case may be.

3. *Insertion of new rule 5A.*— After rule 5 of the principal Rules, the following rule shall be inserted, namely:—

"5A. *Renewal of certificate of registration.*—

(1) All the registration certificates which were

issued prior to 1-4-2001 and which were valid until cancelled shall be deemed to be valid upto 31-3-2001 only and shall have to be renewed as required under section 11A of the Act.

(2) An application for renewal of registration shall be made on plain paper enclosing therewith receipted copy of the challan for payment of renewal fees as specified in the Thirtieth Schedule appended to the Act and a declaration as regards his turnover during the immediate preceding year and the anticipated turnover during the financial year for which the renewal is sought for.

(3) The Appropriate Assessing Authority on receipt of the application for renewal shall amend the registration certificate stating that the registration certificate stands renewed for further specified period or issue him a letter stating that the registration certificate stands renewed for specified period which will form part of registration certificate originally issued."

4. *Amendment of rule 7.*— In rule 7 of the principal Rules, for existing sub-rules (5) and (6), the following sub-rules shall be substituted, namely:—

"(5) If a dealer to whom a certificate in form S. T. IV has been issued, reports that anyone or more additional places of business has or have been opened, his certificate shall be cancelled and the Assessing Authority shall issue in its place a fresh certificate in Form S. T. V. and a copy thereof shall be furnished to the dealer in respect of each additional place, on payment of a fee of Rs.10/-.

(6) If the dealer to whom a certificate in Form S.T. V. has been issued, reports that anyone or more of the places of business has or have been closed, his certificate shall be cancelled if only one place of business remains thereafter, or amended, if there remains more than one such place of business; in the former case, a fresh certificate in Form S. T. IV shall be issued on payment of a fee of Rs.10/-".

5. *Amendment of rule 13.*— In rule 13 of the principal Rules, for sub-rule (2), the following shall be substituted, namely:—

"(2) unless a different return period is fixed by or under these rules, every registered dealer shall furnish to the Appropriate Assessing Authority, return(s) of sales in Form S. T. VIII, or such other Form as may be notified, giving the required particulars, in accordance with the Schedule specified in the Table below:

TABLE

Category of dealers to whom applicable	Time for filing the returns
1. The registered dealer whose monthly sales tax liability exceeds Rs. 2,500/- and/or total turnover exceeds Rs. 10 lakhs during previous year.	Quarterly. Within 30 days from the end of the quarter to which return relates.
2. Any other registered dealer other than those having turnover below Rs. Rs. 3 lakhs during previous year.	Yearly. Within 30 days from the end of the year to which return relates.

Note: Dealers having turnover below Rs.3 lakhs in a previous year are exempted from filing returns subject to the condition that they should deposit tax payable in appropriate challan within the time fixed by sub-rule (1) and (1A) of rule 13 of these Rules:

Provided that in respect of a registered dealer who has validly exercised his option in conformity with the accounts maintained, the year different from the financial year, the first return of sales, will cover the whole period from the end of the previous quarter for which the return had become due or had been furnished as per financial year, upto the end of the quarter of the year for which option is exercised, or the period from the date of validity of the registration certificate upto the end

of the quarter of the year for which option is exercised, as the case may be:

Provided further that in respect of a registered dealer who has been allowed variation in the accounting year, in conformity with the accounts maintained, the first returns of sales will cover the whole period from the end of the previous quarter for which the return had become due or had been furnished as per previous accounting year upto the end of the quarter of the year for which variation is allowed."

6. *Amendment of rule 14.*— In rule 14 of the principal Rules, for existing sub-rule (2), the following shall be substituted, namely:—

"(2) A dealer intending to compound the tax assessable on his taxable turnover as provided for under sub-section (2) of section 7 of the Act and eligible for the benefit of lumpsum payment in terms of the Scheme formulated under the said sub-section, shall apply to the Appropriate Assessing Authority in Form S. T. IX, not later than 30th June of the year for which the composition is intended. Fees of Rs. 25/- in the form of court fee stamp shall be paid alongwith the application."

7. *Amendment of rule 20.*— In rule 20 of the principal Rules, for existing sub-rule (2), the following shall be substituted, namely:—

"(2) Assessment case records shall be preserved for 6 years."

8. *Amendment of rule 21.*— In rule 21 of the principal Rules, for sub-rule (2), the following shall be substituted, namely:—

"(2) In respect of dealers other than those liable to file annual return, every such payment shall be accompanied by a challan in Form S. T. XV. In respect of dealers who are liable to file annual returns, the payment shall be made in Form S. T. XV-A. The challan form and challan-cum-return form shall be obtainable free of charge at the Sales Tax Offices."

9. *Amendment of rule 28.*— For existing rule 28 of the principal Rules, the following shall be substituted, namely:—

"28. *Refund.*— (1) When any refund arises from an order of assessment made under section 17, or from an order passed in appeal, revision, or review under section 27, or reference under

section 28 of the Act, and the amount to be refunded does not exceed twenty five thousand rupees, the Appropriate Assessing Authority shall forthwith proceed to refund such amount to the person concerned by issue of refund voucher in Form S. T. XVII. However, before proceeding to refund any amount to such person, the Appropriate Assessing Authority shall, firstly, verify if any amount being due by the dealer is left unpaid by him and, in such case, shall adjust, by issue of an order, the amount to be refunded towards the amount due from the dealer on the date of adjustment, and thereafter shall refund the balance, if any.

(2) When the amount of refund arising from any of the contingencies referred to in sub-rule (1) exceeds twenty five thousand rupees, the Appropriate Assessing Authority shall obtain the sanction of the Additional Commissioner of Sales Tax before proceeding to refund such amount. For the same purpose, he shall submit the case record of the dealer stating full facts which have originated the refund. He will also inform if any adjustment is necessary towards the recovery of any amount due from the dealer. On receipt of the sanction order from the Additional Commissioner of Sales Tax, the Appropriate Assessing Authority shall refund forthwith to the dealer the amount as sanctioned by the order of the Additional Commissioner of Sales Tax, and the refund shall be made in the same manner as is provided in sub-rule (1) in respect of refunds of amounts not exceeding twenty five thousand rupees.

(3)(a) The refund referred to in sub-section (2) of section 19 of the Act shall not be made, unless the claim for refund is made by the dealer within 12 months from the date of assessment of Central Sales Tax Act, in respect of declared goods, which has motivated the refund, or within 6 months from the date of any final order passed on an appeal or revision or review under section 27 or on reference under section 28 of the Act. The application for refund shall be addressed to the Additional Commissioner of Sales Tax who will be competent to pass the necessary order, either granting the refund in whole or in part, or rejecting the same.

(b) On receipt of the application for refund referred to in the preceding clause (a), the Additional Commissioner of Sales Tax may call the record of the dealer from the Appropriate Assessing Authority, and require the same Authority to state the matter, and inform him if any adjustment of the amount to be refunded is necessary towards the recovery of any amount due from the dealer.

(c) On receipt of the order from the Additional Commissioner of Sales Tax granting the refund in whole or in part, the Appropriate Assessing Authority shall refund to the dealer the amount as granted by the order of the Additional Commissioner of Sales Tax, in the same manner as it is provided in sub-rule (1) in respect of refunds referred to therein.

(4) When an order is passed by the Commissioner of Sales Tax determining that any amount of tax or penalty is unduly paid by a dealer, the Appropriate Assessing Authority, on receipt of the same order, shall forthwith refund to the dealer the amount as determined in the said order of the Commissioner of Sales Tax, in the same manner as it is provided in sub-rule (1), for refund referred to therein."

10. *Insertion of new rules 29 A and 29B.* — After rule 29 of the principal Rules, the following shall be inserted, namely:—

"29 A. *Certificate for tax deduction at source.*— (1) The certificate referred to in sub-section (3) of section 15B of the Act shall be in Form XXIV hereto.

(2) The certificate shall be issued within 15 days from the date of deduction effected.

(3) Every such certificate shall be issued in quadruplicate. The original and the duplicate shall be made over to the contractor in respect of whom deduction is effected. The contractor shall furnish the original along with his return to the Appropriate Assessing Authority retaining the duplicate for his record. The employer shall retain the quadruplicate for his record and send the triplicate to the Commissioner with the statement in Form XXV hereto.

(4) Every employer effecting tax deduction at source and issuing certificate in Form XXIV shall maintain in Form XXVI for each year separately an account showing the amount of tax deducted, certificates of tax deduction issued and particulars of remittances made into the Government treasury.

(5) The register maintained in Form XXVI shall be open for inspection to the Officers of the Sales Tax Department, authorised by the Commissioner.

29B.— *Manner in which tax audit referred to in section 20B shall be conducted.*— (1) A Dealer whose gross turnover in a year exceeds the limit

specified in section 20B of the Act, shall get the accounts maintained by him for any year audited by Chartered Accountant and shall furnish to the Assessing Authority a certificate of such audit in Form XXVII and a Statement of accounts in Form XXVIII hereto duly signed by such Chartered Accountant.

(2) The audit of the accounts of relevant year shall ordinarily be carried out within four months from the close of the year. In respect of the year 2000-01, however, the audit of accounts shall be carried out before 31-3-2002.

(3) The Chartered Accountant auditing the accounts shall express his opinion in explanatory note to be annexed to the statement, on points to which he does not agree. In respect of others, he should certify that as per his opinion and according to information given to him by the dealer, the particulars contained in Trading/Manufacturing and Profit and Loss Account, Balance Sheet and Form XXVI are true and correct."

11. *Amendment of rule 32.*— For rule 32 of the principal Rules, the following shall be substituted, namely:—

"32. *To whom appeal should be made.*— An appeal against an order of assessment or re-assessment passed by an Appropriate Assessing Authority shall lie to the Additional Commissioner (hereinafter referred to as "Appellate Authority") except against an order passed by the Assistant Sales Tax Officer involving disputed amount below Rs.25,000/-, in which case, the appeal shall lie to the Assistant Commissioner (hereinafter referred to as "Appellate Authority") and a second appeal against an order passed in appeal shall lie to the Tribunal."

12. *Amendment of rule 41.*— In rule 41 of the principal Rules, for existing sub-rule (2), the following shall be substituted, namely:—

"(2) When any Appropriate Assessing Authority reviews any order he shall send a copy of the order and of the statement of reasons to the Additional Commissioner. "

13. *Amendment of rule 46.*— For existing rule 46 of the principal Rules, the following shall be substituted, namely:—

"46 *Payment of fees.*— The following fees shall be payable in court-fee stamps:—

(i)	On memorandum of appeal against an order of assessment with or without penalty, or of penalty or of forfeiture	... Rs. 100.00
(ii)	On an application for revision to the Commissioner	... Rs. 100.00
(iii)	On any application for revision to the Government	... Rs. 100.00
(iv)	On any other application or petition for relief to any authority under the Act or the rules	... Rs. 20.00
(v)	On application for grant of copies vide sub-rule (4) of rule 47	Rs. 10/- per copy and extra fee of five rupees per copy if copies are required urgently.
(vi)	On a memorandum of appeal to the Tribunal	... Rs.200.00
(vii)	For substitution of Registration Certificate from S.T. IV to S.T.V and S.T.V to S.T. IV under rule 7(5) and (6)	... Rs. 10.00
(viii)	Fees on application for composition of tax under rule 14(2)	... Rs.25.00
(ix)	Application for inspection of records Vide rule 47(2)	... Rs. 10.00
(x)	Application for copies of papers as Provided in the Third Schedule	... Rs. 10.00".

14. *Amendment of rule 47.*— In rule 47 of the principal Rules,—

(i) for sub-rule (2), the following shall be substituted, namely:—

"(2) The dealer concerned or his agent, on making to the Appropriate Assessing Authority a written application stamped with a court-fee of the value of Rs. 10/- may inspect the record of his personal file or any entries relating to himself in any register maintained under the Rules."

(ii) for sub-rule (4), the following shall be substituted, namely:—

"(4) A person entitled under sub-rule (2) to the inspection of any document, shall be granted a copy of the same on his making an application in this behalf bearing a court-fee stamp of the value of Rs.10/- for per copy; an extra fee of five rupees for per copy if copies are required urgently."

15. *Amendment of rule 59.*— In rule 59 of the principal Rules,—

(i) in sub-rule (1), for clause (c), the following shall be substituted, namely:—

"(c) Subject as aforesaid and to the control of the Commissioner, the Additional Commissioner shall control all other officers empowered under the Act."

(ii) for sub-rule (2), the following shall be substituted, namely:—

"(2) The Assistant Commissioner of Sales Tax and the Sales Tax Officer in charge of an area is charged with the duty of carrying out the provisions of the Act, subject to the control of and direction of the Government, Commissioner and Additional Commissioner."

16. *Amendment of rule 60.*— In rule 60 of the principal Rules,—

(i) for existing sub-rule (1), the following shall be substituted, namely:—

"(1) For implementing the provisions of the Act and these rules, the State of Goa shall be divided into the following nine wards comprising of the areas noted against each:—

- | | |
|--------------------------|--|
| (i) Panaji Ward - | Taluka of Tiswadi (excluding dealers allotted to Fast Track Ward); |
| (ii) Mapusa Ward - | Talukas of Bardez and Pernem (excluding dealers allotted to Fast Track Ward); |
| (iii) Margao Ward - | Talukas of Salcete and Canacona (excluding dealers allotted to Fast Track Ward); |
| (iv) Vasco-da-Gama Ward- | Taluka of Mormugao (excluding dealers allotted to Fast Track Ward); |

- | | |
|----------------------------------|--|
| (v) Ponda Ward | Taluka of Ponda (excluding dealers allotted to Fast Track Ward); |
| (vi) Curchorem Ward - | Talukas of Quepem and Sanguem (excluding dealers allotted to Fast Track Ward); |
| (vii) Bicholim Ward - | Talukas of Bicholim and Satari (excluding dealers allotted to Fast Track Ward); |
| (viii) Fast Track Ward (North) - | The District of North Goa in respect of dealers having annual turnover of rupees one crore or such other dealers as may be assigned to the ward by the Commissioner. |
| (ix) Fast Track Ward (South) - | District of South Goa in respect of dealers having annual turnover of rupees one crore or such other dealers as may be assigned to the ward by the Commissioner." |

(ii) sub-rule (2) shall be omitted.

17. *Insertion of new rule 65.*— After rule 64 of the principal Rules, the following rule shall be inserted, namely:—

"65. *Provisions relating to an Accountant or Sales Tax Practitioner.*— (1) An Accountant or Sales Tax Practitioner appearing before any authority as provided under clause (c) of section 29A of the Act shall possess the following qualifications:—

He should have passed,—

- (a) a degree examination in Commerce, Law or in Economics of any Indian University established by any law for the time being in force; or
- (b) a degree examination of any foreign University recognized by any Indian University as equivalent to the degree examination mentioned in clause (a) above; or
- (c) any other examination notified by the Government for this purpose; or
- (d) possess qualification of a auditor of a Company in the State of Goa referred to in section 226 of the Companies Act, 1956 (Central Act 1 of 1956); or

(e) a final examination of the Institute of Chartered Accountants of India, Institute of Cost and Works Accountants of India or Institute of Company Secretaries of India:

Provided that persons who are at present practicing before any of the Sales Tax Authority as on the date of commencement of the Goa Sales Tax (Amendment) Act, 2001 (Goa Act 23 of 2001), shall be eligible for being enrolled as an Accountant or Sales Tax Practitioner if they submit their application in the Form XXIX of the Commissioner within the period of three months from the date of publication of these rules:

Provided further that such persons shall have to attend training classes conducted by the Sales Tax Department and shall acquire sufficient

knowledge of Acts administered by the Sales Tax Department including that of Value Added Tax System:

Provided also that an retired officer of the Sales Tax Department not below the rank of Sales Tax Inspector will be eligible to enroll as the Sales Tax Practitioner after one year from the date of his superannuation or voluntary retirement, subject to payment of fees specified.

The fees for enrolment as an Accountant or Sales Tax Practitioner shall be Rs. 500/- to be deposited by a challan."

(2) The Accountant or the Sales Tax Practitioner shall apply for enrolment to the Commissioner in Form XXIX hereto.

18. *Amendment of First Schedule.*— For first Schedule appended to the principal Rules, the following shall be substituted, namely:—

"FIRST SCHEDULE

(See rule 48)

Sr. No.	Section/Rule	Description of Power	Designation of Officer
(1)	(2)	(3)	(4)
1.	1A, 7 (2), rule 14 (3), (4), (5) and (7)	Power to grant permission to pay lumpsum amount in lieu of tax assessable including extension of permission and the other matters connected therewith.	Assistant Commissioner of Sales Tax
2.	11(5)	Power to require any dealer to deposit security.	Appropriate Assessing Authority
3.	11 (6), (7), (9), (10), rule 10 (1) (c), (d), (e)	Cancellation of Registration	— do —
4.	15 (2), 15 (7), rule 13 (5)	Power to require any unregistered dealer to furnish returns; and power to levy interest and impose penalty, in addition to amount of arrears, in respect of any dealer.	— do —
5.	7, 15, 15A, 17 and 18 and and rules 15, 18, 25 and 42	To make an assessment/re-assessment of tax and/or impose penalty, levy of interest and to exercise all the powers under section 7, 15, 15A, 17 and 18.	— do —
6.	15AA	In case wherein the dealer has failed to pay in time the amount of tax due or penalty imposed under the Act, power to issue notice and require a person who holds or may subsequently hold money for or on account of such dealer or from whom any amount of money is due or may become due to such dealer, to pay so much of the money as is sufficient to pay the amount due by the dealer in respect of the arrears of tax and penalty, or both, or the whole of the money when it is equal or less than that amount.	—do—

(1)	(2)	(3)	(4)
7.	20 rule 54	Power to require any dealer to keep such accounts as may be required.	Appropriate Assessing Authority
8.	21 rules 29, 30 and 31	Powers to require a dealer to produce accounts, furnish any information, inspect the accounts book and other records, and to search premises and so on.	Additional Commissioner/ /Assistant Commissioner of Sales Tax and Sales Tax Officers.
9.	27 (3)	For revision of order of the Sales Tax Officers or Assistant Sales Tax Officers, except orders of assessment of Sales Tax.	Additional Commissioner of Sales Tax.
10.	27A	Power of determination of disputed question.	— do —
11.	31A	Power to impose penalty for contravening provision of section 16 of the Act regarding collection of tax by dealers.	Appropriate Assessing Authority."

19. *Amendment of Second Schedule.*—In Second Schedule appended to the principal Rules,—

(i) after Form S.T.XV, the following form shall be inserted, namely:—

" FORM S.T. XV-A

CHALAN-CUM-RETURN FORM

THE GOA SALES TAX ACT, 1964

(See Rule 21 of the Goa Sales Tax Rules, 1964)
0040-Sales Tax

A. Receipts under the State Sales Tax Act

Chalan of tax, licence and registration fees and other receipts paid to the
(Treasury/Sub-Treasury Branch
(Bank of India/Reserve Bank of India)

for the period from to

Name & address of the dealer

.....

R. C. No. if any.....

G.T.O. Rs.

Tax free T. O. Rs.

First Point T.O. Rs.

Tax payable Rs.

Rupees (in words)

Payment on Account of	Amount (in figures) Rs.
102— State Sales tax
01— Tax collection
02— Licence/Registration & renewal fees
03— Additional Tax
04— Surcharge on Sales Tax
800— Other Receipts
81— Other Items
Total.....

DECLARATION

I, Proprietor/Manager/Partner of
hereby declare that turnover and tax payable hereinabove mentioned is true to the best of my knowledge and belief.

.....
Signature of Dealer or depositor or
authorized representative

(For use in the Treasury)

1. Received payment of

(in figures)

Rupees

(in words)

2. Date of entry

Chalan No.

Treasurer,

Accountant,

Treasury Officer
Agent or Manager

.....
Stamp of Treasury

(ii) after Form S. T. XXIII, the following forms shall be inserted, namely:—

FORM S. T. XXIV

Certificate of Tax Deduction

[See rule 29A(1)]

(1) Name and full address of the Government
Department/Undertaking or Statutory Authority
deducting tax

(2) (i) Name and full address of the Contractor who
has executed the Works Contract

(ii) Registration Certificate No. and the name of
the office of registration under the Goa Sales
Tax Act, 1964 of the Contractor.

(3) Particulars of the tax deducted.—

Sl. No.	Bill No./date (date pre- ferred in case of a contrac- tor)	Description of Works Contract	Year of the execution of Works Contract	Amount paid	Amount of tax	Tax amount deducted	Chalan No. & date if remitted to Govern- ment Treasury
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Certified that the tax deducted as above have been remitted by us into Government Treasury, in accordance with section 15B of the Goa Sales Tax Act, 1964 and that the particulars furnished above are true and correct to the best of my knowledge.

Place:

Date:

Name and Signature of the person deducting tax
with his designation and seal

Note: To be issued in quadruplicate. The original shall be submitted to the respective Assessing Officer along with return. The duplicate shall be retained by the Contractor for his record. The triplicate to be submitted by the employer to the Commissioner of Sales Tax along with Statement in Form XXV. The quadruplicate shall be retained by the employer for his record.

FORM S. T. XXV

[See rule 29A(3)]

Monthly statement of tax deducted at source for the period from
..... to.....

(1) Name and address of the Tax Deducting Authority

(2) Registration Certificate No. if registered under Goa
Sales Tax Act, 1964

(3) Total amount of payments made during the month

Rs.

(4) Total amount of tax deducted at source

Rs.

(5) Details of remittance.—

(a) Challan date under which remitted to
Government Treasury

DECLARATION

I, do hereby solemnly declare that to the best of my knowledge and belief, the information furnished in this statement is true and complete.

Place:

Signature of the employer or his representative

Name:

Designation:

Seal

FORM S.T. XXVI

Account of tax deducted at source under section 15B of the Goa Sales Tax Act, 1964

[See rule 29A(4)]

Sr. No. of Tax deduction at Source Certificate issued	To whom issued	Date of issue	Amount to which issued	Chalan No. & date of remittance of the amount in Government Treasury	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

FORM S.T. XXVII

CERTIFICATE

[See rule 29B(1)]

I/We have to report that audit of (name and address of the dealer, Registration No.) was conducted by me/us in pursuance to the provision of Goa Sales Tax Act, 1964 and I/We annex hereto a copy of my/our audit report dated along with a copy of the audited trading/manufacturing and profit and loss account for the year ended on and copy of the audited balance sheet as at along with the documents required under relevant Act to be part of or annexed to the profit and loss account and balance sheet.

In my/our opinion and to the best of my/our information and according to information given to me/us, the particulars given in Form XXVIII annexed hereto are true and correct.

Explanatory note is annexed on the points to which I/We do not agree.

Place:

Dated:

Chartered Accountant

FORM S.T. XXVIII

STATEMENT

[See rule 29B(1)]

1. Year of Assessment:
2. Name and complete address of the dealer:
3. Registration Certificate No.:
4. Brief description of commodities dealt:
 - (a) For Resale
 - (b) For Manufacture
5. Particulars of:
 - (a) The accounts of purchases and sales maintained u/s (20) and
 - (b) Other accounts, if any, maintained.
6. Details of Turnover, exemptions claimed, addition of purchase prices, if any, disclosed, calculation of tax due, particulars of tax paid and returns furnished etc.

Particulars	Quarter				Total Rs.
	(I) Rs.	(II) Rs.	(III) Rs.	(IV) Rs.	
(1) Gross Turnover					
(2) Cost of freight, delivery or installation separately charged to include in (1) above.					
(3) Value of goods returned within the period prescribed under Rule 2A.					
(4) Cash discount allowed according to normal trade practice and included in (1) above.					
(5) Tax collected as such and shown separately in cash memos or bills.					
(6) Net turnover of (2) to (5) above.					
(7) Deductions on account of sales of goods declared tax free u/s 7(3)(I).					
(8) Deductions on account of sales made to registered dealers claimed u/s 7(3)(II).					
(9) Deductions on account of sales of goods taxable at first point claimed u/s 7(3)(III).					
(10) (a) Sales in the course of inter state trade or commerce claimed u/s 7(3)(V).					
(b) Sales outside Goa.					
(c) Sales in the course of Export out of India.					
(i) From Goa.					
(ii) Through any other State.					
(11) Sales made as per conditions referred to in section. 7(3)(VI).					
(12) Deductions on account of sale of goods not liable to tax u/s 10(A).					
(13) Total deductions claimed from column (7) to (12).					
(14) Taxable turnover (after deducting items (2) to (5) and (7) to (12).					
(15) Analysis of Taxable Turnover.	TO.			Tax payable	
(a) Turnover taxable @ 1%	.....			Rs.	
(b) Turnover taxable @ 4%	.....			Rs.	
(c) Turnover taxable @ 8 %	.....			Rs.	
(d) Turnover taxable @ 10%	.....			Rs.	
(e) Turnover taxable @ 12%	.....			Rs.	
(f) Turnover taxable @ 18%	.....			Rs.	

(g) Turnover taxable @ 20%	Rs.
(h) Turnover taxable @	Rs.
(i) Turnover taxable @	Rs.
(j) Turnover taxable @	Rs.
(k) Turnover taxable @	Rs.
(l) Turnover taxable (@)	Rs.

	Tax	Additional Tax	S.C.
(16) Amount of tax/additional tax due	Rs.	Rs.	Rs.
(17) Amount of tax paid in Government Treasury and date of payment (enclose Statement if necessary).	Rs.	Rs.	Rs.
(18) Amount paid in excess, if any (17-18).	Rs.	Rs.	Rs.
(19) Amount of tax, if any, paid into Government Treasury subsequent to the return to make up for less payment and date of payment. (a) Amount (b) Date	Rs.	Rs.	Rs.
(20) Date of filing of returns:	Quarter (I)	(II)	(III) (IV)

7. Particulars of certificates and declaration furnished herewith by the dealer (to be annexed as a separate statement if space is insufficient).

Type of forms (S.T. XI/XII/XI-A/ /XI-B declaration/exemption u/s 10A)	Sr. No. of the form	Date of the declaration/ /certificate	Amount of the turnover involved in the transaction	Name and complete address of the signatory of the declaration/ /certificate
(I)	(II)	(III)	(IV)	(V)

8. Analysis of the turnover on sales in the course of inter-state trade and commerce and sales in the course of export out of India through any other State/U.T. other than Goa.

Calculation of Central Sales Tax, if any, due
particulars of tax paid, returns furnished

Particulars	(I)	(II)	Quarter (III)	(IV)	Total Rs.
(1) Amount of turnover being the aggregate of sale prices received/receivable in respect of sales in the course of inter-State trade and commerce.					
(2) Amount, if any, of deductions u/s 8A(1) of the Central Sales Tax Act, 1956.					

- (3) Turnover being the aggregate of sale prices at
(1) above net of deductions at (1) above.
- (4) Turnover on account of sale to Government.
- (5) Turnover on account of sale to registered dealer
other than Government of goods referred to in
section 8(3) of the Central Sales Tax Act, 1956.
- (6) Turnover on account of sales falling in (4) and (5)
above showing separately:
- (a) Turnover on account of sale of declared goods.
- (b) Turnover on account of sale of goods other than
declared goods.
- (c) Turnover on account of sales of goods exempted
from tax generally or taxable at a rate lower
than 4% (ratewise).
- (d) Turnover on account of sales subsequent to the
first inter-State (sale in transit).
- (e) Turnover on account of sales in the course of
inter-State trade or commerce immediately
preceding the sale or purchase occasioning the
export of those goods out of the territory of India
in compliance of an agreement or order for
or in relation to such export.

(7) Turnover taxable at different Rates (specify).

- (i) Turnover taxable at 4%
- (ii) Turnover taxable at 10%
- (iii) Turnover taxable at.....
- (iv) Turnover taxable at.....
- (v) Turnover taxable at.....

T.O.

Tax payable

.....
.....
.....
.....
.....

(8) Amount of Tax due

Rs.

- (i) Amount of tax paid into Government Treasury
(enclose statement if necessary)

Rs.

- (ii) Date of payment

- (iii) Date of furnishing returns
under the Central Sales Tax
(Goa, Daman and Diu) Rules,
1973.

Quarter

I

II

III

IV

Date

.....

.....

.....

.....

- (9) Particulars of certificates and declaration furnished herewith by the dealer (to be annexed as a separate
statement if space is insufficient).

Type of form (C/D/EI/EII/H etc.)	Serial No. of the Form	Date of the declaration/ /certificate	Amount Rs.	Date and Bill number
(1)	(2)	(3)	(4)	(5)

- (10) Particulars of goods, if any, returned (to be annexed as a separate statement if space is insufficient).

Goods returned outward

Sr. No.	Date when goods returned taken in stock	Name and complete address of the buyer from whom returned	Particulars of cash memos/bill vouchers, the original sale and credit note number or any other proof		
			No.	Date	Amount
I	II	III	IV	V	VI
(1)	(2)	(3)	(4)	(5)	(6)

- (11) Particulars of values of opening stock, purchases, sales, gross profit and closing stock in respect of the year.

Particulars	Amount Rs.	Particulars	Amount Rs.
1	2	3	4
Opening Stock	Sales	.....
Purchase	Less returns	.....
Less returns	Closing Stock	.....
Manufacturing/ /Trading expenses		
Gross Profit		
Total	Total	.....

- (12) Ratewise classification of purchases (attach separate sheet) showing all rates applicable.

Tax Free First Point 8% 12% 4% Any other rates as may be applicable

- (13) Statement of purchases against ST XI/ST XII/ST XI-A/ST XI-B.

Sr. No. of Forms	Two whom issued	Bill No./date	Amount	Description of goods purchased
1	2	3	4	5

(14) Statement of purchases against "C" forms.

Sr. No. of Forms	To whom issued	Bill No./date	Amount	Description of goods purchased
1	2	3	4	5

(14A) Statement of stock transfers with or without 'F' forms.

Sr. No. of Forms if any	From whom received	Transfer delivery note No.	Memo/Amount	Description of goods purchased
1	2	3	4	5

(15) Statement of commodities on which tax of Rs. 5,000/- or more is paid or payable.

(16) Any other information that is not provided for

(17) List of enclosures

- (1)
- (2)
- (3)
- (4)

Signature of Chartered Accountant

FORM XXIX

(See rule 65)

Application for Enrolment as a Sales Tax Practitioner

To

The Commissioner of Sales Tax, Goa.

I, (a partner of the firm known as of hereby
address
apply for enrolment of my name in the list of Sales Tax Practitioners under Rule 65 of the Goa Sales Tax Rules, 1964.

I declare that I/we am/are qualified to attend before any Sales Tax Authority under section 29A of the Goa Sales Tax Act, 1964, in accordance with Rule 65 of the said Rules, in that—

(1) I have attended on the 19 before (name and designation of Sales/Tax Authority) on behalf of in the proceedings under section of the otherwise than in the capacity of an employee or relative of the said for which I attach herewith a true copy of the certificate granted by

(2) I am a retired officer of the Sales Tax Department of the Government of State and while in service I had worked as which is a post not lower in rank than that of an Sales Tax Inspector and that I have retired from the service on superannuation/voluntary retirement before one year.

(3) I state that I possess the qualification mentioned in rule 65 of the Goa Sales Tax Rules, 1964. Certified copies of certificate/degree/diploma etc. along with original enclosed.

The above statements are true to the best of my knowledge and belief.

Place

Date

Signature

ACKNOWLEDGMENT

Received an application in Form XXIX from along with enclosures stated below for enrolment under Rule 65 of the Goa Sales Tax Rules, 1964.

Enclosure received

1.

2.

3.

N.B. : Originals will be returned on verification.

Place

Date

Receiving Officer

Serial No.

20. *Amendment of Third Schedule.*— In the Third Schedule appended to the principal Rules,—

(i) for clause (2), the following shall be substituted, namely:—

"(2) A separate application shall be made for copies of any number of papers available in the record of each year and it shall be accompanied by an initial fee of Rs. 10/- in Court-fee stamp."

(ii) clauses (4) and (5) shall be omitted.

(iii) for clause (7), the following shall be substituted, namely:—

"(7) Every copy made under this rule shall be written in good legible hand or typed or photocopied."

By order and in the name of the Governor of Goa.

Yvonne Cunha, Under Secretary (Fin. Exp.).

Panaji, 28th February, 2002.